PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIM.

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

	Hearing Date: June 7, 2011 10:00 a.m. Objection Deadline: May 23, 2011 4:00 p.m.
Debtors.	: (Jointly Administered)
ADVANTA CORP., <u>et al.</u> , ¹	: Case No. 09-13931 (KJC)
X In re:	Chapter 11
ν.	v

SIXTH OMNIBUS OBJECTION TO CLAIMS: (I) NO LIABILITY CLAIMS AND (II) DISPUTED AMOUNT CLAIMS

FTI Consulting, Inc. ("FTT"), in its capacity as Trustee of the AC Trust and the Advanta Trust (the "Trustee"), by and through its attorneys, Latham & Watkins LLP and Drinker Biddle & Reath LLP, hereby files this sixth substantive omnibus objection (the "Omnibus Objection") to certain claims asserted against the estates of Advanta Corp. and certain of its affiliated debtors in the above-referenced chapter 11 cases (collectively, the "Debtors"), that are listed on Exhibits A and B attached hereto (collectively, the "Sixth Omnibus Claims"). In support of this Omnibus Objection, the Trustee respectfully represents as follows:

ideablob Corp. (0726), Advanta Credit Card Receivables Corp. (7955), Great Expectations International Inc. (0440), Great Expectations Franchise Corp. (3326), and Great Expectations Management Corp. (3328).

FP01/6489419.4

The Debtors in these jointly administered chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, were Advanta Corp. (2070) ("Advanta"), Advanta Investment Corp. (5627), Advanta Business Services Holding Corp. (4047), Advanta Business Services Corp. (3786), Advanta Shared Services Corp. (7074), Advanta Service Corp. (5625), Advanta Advertising Inc. (0186), Advantanta Corp. (2355), Advanta Mortgage Holding Company (5221), Advanta Auto Finance Corporation (6077), Advanta Mortgage Corp. USA (2654), Advanta Finance Corp. (8991), Advanta Ventures Inc. (5127), BE Corp. (8960),

PRELIMINARY STATEMENT

1. By way of this Omnibus Objection, pursuant to section 502 of the Bankruptcy Code, Rule 3007(d) of the Federal Rules of Bankruptcy Procedure ("Bankruptcy Rule") and Bankruptcy Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), the Trustee requests the entry of a proposed order substantially in the form attached hereto as Exhibit D (the "Order") disallowing and expunging or reducing, as applicable, each of the Sixth Omnibus Claims as reflected in the exhibits attached hereto, without prejudice to the Trustee's right to object to any Sixth Omnibus Claim on any other ground whatsoever.

JURISDICTION AND VENUE

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

3. On November 8, 2009 the majority of Debtors² filed their petitions (the "Commencement Date") under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). On November 20, 2009, the remaining Debtors³ filed their chapter 11 cases (the "Second Commencement Date", and together with the Commencement Date, the "Commencement Dates").

Advanta Corp. ("Advanta"), Advanta Investment Corp., Advanta Business Services Holding Corp., Advanta Business Services Corp., Advanta Shared Services Corp., Advanta Service Corp., Advanta Advertising Inc., Advantennis Corp., Advanta Mortgage Holding Company, Advanta Auto Finance Corporation, Advanta Mortgage Corp. USA, Advanta Finance Corp., Great Expectations International Inc., Great Expectations Franchise Corp., and Great Expectations Management Corp.

Advanta Ventures Inc., BE Corp., ideablob Corp. and Advanta Credit Card Receivables Corp.

- 4. On April 7, 2010, the Court entered an order (the "*Bar Date Order*") [Docket No. 399] establishing, among other things, May 14, 2010 at 5:00 p.m. (Eastern Time) (the "*Bar Date*") as the deadline to file proofs of claim against the Debtors (each a "*Proof of Claim*," and, collectively, the "*Proofs of Claim*").
- 5. Pursuant to the Bar Date Order, The Garden City Group, Inc., the courtappointed claims and noticing agent in these cases ("*The Garden City Group*"), mailed notice of the Bar Date (the "*Bar Date Notice*") to approximately 19,500 parties in interest. In addition to mailing the Bar Date Notices, the Debtors gave notice to potential creditors by publishing the Bar Date Notice in both *The Wall Street Journal* and *The Philadelphia Inquirer*. The mailing and publishing of the Bar Date Notice in newspapers of general circulation provided potential creditors with adequate and sufficient notice of the Bar Date.
- 6. As of the Bar Date, approximately 2,900 Proofs of Claim have been docketed in these chapter 11 cases. Among the filed claims are the Sixth Omnibus Claims. The Trustee has reviewed each of the Sixth Omnibus Claims and have concluded that each such claim is appropriately objected to on the basis set forth below.
- 7. On November 2, 2010, the Debtors first filed (i) the *Joint Plan Under Chapter 11* of the Bankruptcy Code (the "Plan") and (ii) Disclosure Statement for Debtors' Joint Plan Under Chapter 11 of the Bankruptcy Code (the "Disclosure Statement"). [Docket Nos. 895 and 896, respectively]. Thereafter, on December 17, 2010, the Debtors filed a modified Plan and Disclosure Statement. [Docket Nos. 1037 and 1038, respectively].
- 8. On December 17, 2010, the Court entered the Order (I) Approving the Disclosure Statement, (II) Approving Notice and Objection Procedures for the Disclosure Statement Hearing, (III) Establishing Solicitation and Voting Procedures, (IV) Scheduling a Confirmation

Hearing, and (V) Establishing Notice and Objection Procedures for Confirmation of the Proposed Plan. [Docket No. 1042].

- 9. On or about February 11, 2011, this Court entered the *Order Confirming Debtors' Joint Plan Under Chapter 11 of the Bankruptcy Code, As Modified on February 28, 2011.*[Docket No. 1173]. The Effective Date of the Plan was February 28, 2011.
- 10. The AC Trust was established pursuant to Section 5.4 of the Plan. The AC Trust is a liquidating trust, the sole purpose of which is to liquidate and distribute the AC Trust Assets to holders of AC Beneficial Interests, as defined by the Plan.
- 11. The Advanta Trust was established pursuant to Section 5.5 of the Plan. The sole purpose of the Advanta Trust is to liquidate and distribute the assets of the Advanta Trust.
- 12. With respect to both the AC Trust and the Advanta Trust, the Plan specifically provides that the following rights, powers and duties (among others) belong to the Trustee: (1) in the Trustee's reasonable business judgment, to reconcile and object to Claims against the Debtors or the applicable Trust; and (2) to manage, control, prosecute and/or settle on behalf of' the applicable Trust, objections to Claims on account of which the Trustee (as Disbursing Agent) will be responsible, if Allowed, for making distributions under the Plan. See Plan, Section 5.4(g) and Section 5.5(f).

RELIEF REQUESTED AND REASONS THEREFOR

13. For the reasons set forth more fully herein, the Trustee requests the entry of the Order disallowing and expunging, reducing, or recharacterizing, as applicable, each of the Sixth Omnibus Claims as reflected in the Exhibits attached hereto.

A. The No Liability Claims

- 14. The claims listed on *Exhibit A* are Proofs of Claim that have been filed against the Debtors but for which there are no obligations currently due and owing (the "*No Liability Claims*"). Except with respect to Claim No. 1965, which is discussed below, a more detailed explanation as to why no obligations are currently due and owing to each of the claimants on *Exhibit A* is set forth in *Exhibit A*.
- 15. Claim No. 1965, listed on *Exhibit A*, was filed by Eagles Stadium Operator, LLC for damages arising from the Debtors' rejection of a license for a suite at the Eagles Stadium in Pennsylvania. Under Pennsylvania law, the Claimant is obligated to mitigate the damages asserted in this Claim. See, e.g., Bafile v. Borough of Muncy, 588 A.2d 462, 464 (Pa. 1991) ("As a general proposition of contract law, a party who suffers a loss due to a breach of contract has a duty to make a reasonable effort to mitigate his losses."); Orbisonia-Rockhill Joint Mun. Authority v. Cromwell Township, Huntingdon County, 978 A.2d 425, 430 (Pa. Commw. Ct. 2009) (same); see also Mayer v. Belichick, 605 F.3d 223, 231 (3d Cir. 2010) (noting that Pennsylvania courts have considered tickets to sporting and other entertainment events a revocable license, the remedy for revocation of which is for breach of contract). The Claimant has failed to demonstrate that it has mitigated its damages by taking reasonable steps to either obtain a new licensee for the suite lease for the remainder of the suite lease or by leasing the suite on a game-by-game basis. Considering the Debtors rejected the license for the suite on February 2, 2010 – a date well in advance of the 2010 football season – the Claimant had ample time to either find a replacement tenant for the term of the lease or to arrange for the use of the suite on a game-by-game basis in order to mitigate its damages. The Claimant's apparent failure to mitigate its damages should result in the total disallowance of or a reduction in the amount of

Claim No. 1965. In addition, the Claimant also holds a \$43,750 security deposit in connection with the suite lease. To the extent the Claimant failed to appropriately mitigate its damages, the Trustee reserves its right to seek reimbursement of the full amount of the security deposit currently held by the Claimant, including, but not limited to, initiating an action for turnover.

16. Accordingly, the Trustee objects to the No Liability Claims and respectfully requests that the Court disallow and expunge the No Liability Claims in their entirety.

B. Disputed Amount Claims

- behalf of certain claimants for which the Trustee disputes the asserted claim amount (collectively, the "Disputed Amount Claims"). The Trustee objects to each of the Disputed Amount Claims for one or more of the following reasons: (i) part of the Disputed Amount Claim has been paid by the Debtors in the ordinary course of business as an administrative expense pursuant to section 503(b) of the Bankruptcy Code; (ii) the Disputed Amount Claim asserts amounts that do not appear in the Debtors' books and records and, as a result, cannot be verified; (iii) the Disputed Amount Claim includes tax amounts that are inconsistent with the liabilities reflected in the Debtors' tax return concerning that particular tax; or (iv) the Disputed Amount Claim includes late charges that were incorrectly assessed against the Debtors. Accordingly, the Trustee objects to the Disputed Amount Claims and respectfully request that the Court reduce the Disputed Amount Claims to the amount indicated on Exhibit B.
- 18. In support of the foregoing, the Trustee relies on the Declaration of Andrew Scruton of FTI Pursuant to 28 U.S.C. §1746 and Local Rule 3007-I in Support of the Sixth Omnibus Objection to Claims: (I) No Liability Claims; and (II) Disputed Amount Claims

(Substantive) (the "Scruton Declaration"), dated as of the date hereof and attached hereto as Exhibit C

NOTICE

- 19. Notice of this Omnibus Objection will be provided to (i) the Office of the United States Trustee for the District of Delaware; (ii) the Reorganized Debtors, Attn: Andrew Scruton; (iii) Bank of New York Mellon as trustee under the Investment Note Indenture (as defined in the Plan); (iv) Law Debenture Trust Company of New York as trustee under the 8.99% Indenture (as defined in the Plan); (v) each holder of a Sixth Omnibus Claim at the address for notices set forth in each party's Proof of Claim; and (vi) those parties who have requested notice pursuant to Bankruptcy Rule 2002 (collectively, the "*Notice Parties*"). The Trustee respectfully submits that no further notice of this Omnibus Objection is required.
- 20. Pursuant to Bankruptcy Rule 3007, the Trustee has provided all claimants affected by this Omnibus Objection with at least thirty days' notice of the hearing to consider this Omnibus Objection.

NO PRIOR REQUEST

21. No previous request for the relief sought herein has been made to this or any other Court.

STATEMENT OF COMPLIANCE WITH LOCAL RULE 3007-1

22. The undersigned representative of Drinker Biddle & Reath LLP certifies that he has reviewed the requirements of Local Rule 3007-1 and that the Omnibus Objection substantially complies with that Local Rule. To the extent that the Omnibus Objection does not comply in all respects with the requirements of Local Rule 3007-1, Drinker Biddle & Reath LLP

believes such deviations are not material and respectfully requests that any such requirement be

waived

24.

SEPARATE CONTESTED MATTERS

23. To the extent that a response is filed regarding any Sixth Omnibus Claim listed in

this Omnibus Objection and the Trustee is unable to resolve the response, each such Sixth

Omnibus Claim, and the objection by the Trustee to each such Sixth Omnibus Claim asserted

herein, shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

Any order entered by the Court regarding an objection asserted in the Omnibus Objection shall

be deemed a separate order with respect to each Claim.

RESPONSES TO OMNIBUS OBJECTION

To contest the relief requested in this Omnibus Objection, a claimant must file

and serve a written response to this Objection (a "Response") so that it is received no later than

May 31, 2011 at 4:00 p.m. (EDT) (the "Response Deadline"). Every Response must be filed

with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware:

824 North Market Street, Wilmington, Delaware 19801, and served upon the following parties,

so that the Response is received no later than the Response Deadline, at the following addresses:

DRINKER BIDDLE & REATH LLP

1100 North Market Street, Suite 1000

Wilmington, DE 19801

Telephone: (302) 467-4200

Facsimile: (302) 467-4201

Attn: Howard Cohen

- and -

DRINKER BIDDLE & REATH LLP

500 Campus Drive

Florham Park, NJ 07932

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Telephone: (973) 549-7000

Attn: Robert K. Malone and Marita S. Erbeck

- and -

LATHAM & WATKINS LLP 885 Third Avenue New York, NY 10022-4834 Telephone: (212) 906-1200

Attn: Roger G. Schwartz and Aaron M. Singer

- 25. Every Response to this Omnibus Objection must contain at a minimum the following information:
 - (a) a caption setting forth the name of the Court, the name of the Debtors, the case number, and the title of the Objection to which the Response is directed;
 - (b) the name of the Claimant, his/her/its claim number, and a description of the basis for the amount of the Proof of Claim;
 - (c) the specific factual basis and supporting legal argument upon which the party will rely in opposing this Omnibus Objection;
 - (d) any supporting documentation, to the extent it was not included with the Proof of Claim previously filed with the clerk or claims agent, upon which the party will rely to support the basis for and amounts asserted in the Proof of Claim; and
 - (e) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Debtors should communicate with respect to the claim or the Omnibus Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the disputed claim on behalf of the claimant.
- 26. If a claimant fails to file and serve a timely Response by the Response Deadline, the Trustee may present to the Court an appropriate order disallowing such claimant's claim, without further notice to the claimant or a hearing.

27. Consistent with Local Rule 9006-1(d), the Trustee may, at its option, file and

serve a reply to a Response no later than 4:00 p.m. (Eastern Time) one day prior to the deadline

for filing the agenda on any hearing to consider the Omnibus Objection.

RESERVATION OF RIGHTS

28. The Trustee hereby reserves the right to object in the future to any of the Proofs of

Claim listed in this Omnibus Objection or on the exhibits attached hereto on any ground, and to

amend, modify, and/or supplement this Omnibus Objection, including, without limitation, to

object to amended or newly-filed claims. Separate notice and hearing may be scheduled for any

such objection.

29. Notwithstanding anything contained in this Omnibus Objection or the attached

exhibits, nothing herein shall be construed as a waiver of any rights that the Trustee may have:

(a) to bring avoidance actions under the applicable sections of the Bankruptcy Code against the

holders of claims subject to the Omnibus Objection; or (b) to exercise its rights of setoff against

the holders of such claims relating to such avoidance actions.

WHEREFORE the Trustee respectfully requests entry of the Order granting the relief

requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: May 6, 2011

Wilmington, Delaware

DRINKER BIDDLE & REATH LLP

/s/ Howard A. Cohen

Howard A. Cohen (DE 4082)

1100 North Market Street, Suite 1000

Wilmington, DE 19801

Telephone: (302) 467-4200

Facsimile: (302) 467-4201

- and -

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Robert K. Malone (*pro hac vice*) Marita S. Erbeck (*pro hac vice pending*) 500 Campus Drive Florham Park, NJ 07932-1047 Telephone: (973) 549-7000

- and -

Roger G. Schwartz (pro hac vice) Aaron M. Singer (pro hac vice) Catherine M. Martin (pro hac vice) LATHAM & WATKINS LLP 885 Third Avenue New York, NY 10022-4834 Telephone: (212) 906-1200

Counsel to FTI Consulting, Inc., in its capacity as Trustee of the AC Trust and the Advanta Trust

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

		Hearing Date: June 7, 2011 10:00 a.m. Objection Deadline: May 23, 2011 4:00 p.m.
Debtors.	: :	(Jointly Administered)
ADVANTA CORP., <u>et</u> <u>al.</u> , ¹	:	Case No. 09-13931 (KJC)
In re:	x :	Chapter 11
	Y	

NOTICE OF THE SIXTH OMNIBUS OBJECTION TO CLAIMS: (I) NO LIABILITY CLAIMS AND (II) DISPUTED AMOUNT CLAIMS

PLEASE TAKE NOTICE that on May 6, 2011, FTI Consulting, Inc. ("FTT"), in its capacity as Trustee of the AC Trust and the Advanta Trust (the "Trustee"), by and through its attorneys, Latham & Watkins LLP and Drinker Biddle & Reath LLP, filed their Sixth Omnibus Objection to Claims: (I) No Liability Claims; and (II) Disputed Amount Claims (Substantive) (the "Objection") with the United States Bankruptcy Court for the District of Delaware (the "Court").

PLEASE TAKE FURTHER NOTICE that each claimant that has filed a claim that is affected by the Objection is receiving a copy of the Objection and this Notice. Each claimant should read the Objection and review the Exhibits attached thereto, which list all of the claims that are subject to the Objection and the grounds for each objection.

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The Debtors in these jointly administered chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, were Advanta Corp. (2070) ("Advanta"), Advanta Investment Corp. (5627), Advanta Business Services Holding Corp. (4047), Advanta Business Services Corp. (3786), Advanta Shared Services Corp. (7074), Advanta Service Corp. (5625), Advanta Advertising Inc. (0186), Advantennis Corp. (2355), Advanta Mortgage Holding Company (5221), Advanta Auto Finance Corporation (6077), Advanta Mortgage Corp. USA (2654), Advanta Finance Corp. (8991), Advanta Ventures Inc. (5127), BE Corp. (8960), ideablob Corp. (0726), Advanta Credit Card Receivables Corp. (7955), Great Expectations International Inc. (0440), Great Expectations Franchise Corp. (3326), and Great Expectations Management Corp. (3328).

PLEASE TAKE FURTHER NOTICE that a hearing on the Objection shall be held before the Honorable Kevin J. Carey, Chief United States Bankruptcy Judge, on June 7, 2011 at 10:00 a.m. (Prevailing Eastern Time) at the United States Bankruptcy Court, 824 Market Street, 5th Floor, Courtroom 5, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that any party wishing to oppose the relief requested in the Objection must file a written response with the Clerk of the Bankruptcy Court for the United States Bankruptcy Court for the District of Delaware at 824 Market Street, Wilmington, Delaware 19801, and serve it so as to be received by the undersigned counsel by May 23, 2011 at 4:00 p.m. (Prevailing Eastern Time) (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that any response filed with the Court must contain, at a minimum, the following:

- (a) a caption setting forth the name of the Court, the name of the Debtors, the case number, and the title of the Objection to which the Response is directed;
- (b) the name of the Claimant, his/her/its claim number, and a description of the basis for the amount of the Proof of Claim;
- (c) the specific factual basis and supporting legal argument upon which the party will rely in opposing this Omnibus Objection;
- (d) all documentation or other evidence in support of the claim, to the extent not included with the Proof of Claim previously filed with the Bankruptcy Court, upon which the claimant will rely in opposing the Objection at the hearing; and
- (e) the name, address, telephone number, and fax number of the person(s) (which may be the Claimant or the Claimant's legal representative) with whom counsel for the Trustee should communicate with respect to the claim or the Omnibus Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the disputed claim on behalf of the Claimant.

PLEASE TAKE FURTHER NOTICE that if you file a response to the Objection, you

should be prepared to argue that response at the Hearing. You need not appear at (or participate

in) the Hearing if you do not object to the relief requested in the Objection.

PLEASE TAKE FURTHER NOTICE that consistent with Local Rule 9006-1(d), the

Trustee may, at his option, file and serve a reply to a Response no later than 4:00 p.m.

(Prevailing Eastern Time) one day prior to the deadline for filing the agenda on any hearing to

consider the Omnibus Objection.

PLEASE TAKE FURTHER NOTICE that if you do not timely file and serve a

response to the Objection, the relief requested in the Objection may be granted without further

notice to you.

PLEASE TAKE FURTHER NOTICE that the Hearing may be continued from time to

time upon written notice to you or as declared orally at the Hearing.

PLEASE TAKE FURTHER NOTICE that the Trustee reserve the right to object in the

future to any of the claims that are the subject of this Objection on any further or additional

grounds. Separate notice will be provided and a separate hearing will be scheduled for any such

objection.

Dated: May 6, 2011

Wilmington, Delaware

DRINKER BIDDLE & REATH LLP

/s/ Howard A. Cohen

Howard A. Cohen (DE 4082)

1100 North Market Street, Suite 1000

Wilmington, DE 19801

Telephone: (302) 467-4200

Facsimile: (302) 467-4201

Counsel to FTI Consulting, Inc., in its capacity as Trustee of the AC Trust

and the Advanta Trust

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Exhibit A

No Liability Claims

	Name of Claimant	Claim Number	Filed Claim Amount	Reason for Disallowance
1	CHARTIS PROPERTY CASUALTY CO ET AL	2406*	UNDETERMINED	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.
2	CIT TECHNOLOGY FINANCING SERVICES INC	25	\$2,354.72	There is no evidence supporting any liability for this claim in the Debtors' books and records. In addition, lessor abandoned the equipment in 4/2010. Accordingly, this claim should be disallowed and expunged.
3	CIT TECHNOLOGY FINANCING SERVICES INC	31	\$4,569.69	There is no evidence supporting any liability for this claim in the Debtors' books and records. In addition, the equipment was returned to lessor on 3/8/10. Accordingly, this claim should be disallowed and expunged.
4	EAGLES STADIUM OPERATOR, LLC	1965	\$1,556,158.00	The claimant had the opportunity and obligation to mitigate its damages. In addition, the claimant holds a \$43,750 security deposit that has likely been applied against any amounts owed under the suite lease. Accordingly, liability for this claim should be reduced to zero and the claim should be expunged.
5	FRANCHISE TAX BOARD	2014	\$7,036.38	There is no evidence supporting any liability for this claim in the Debtors' books and records. The certificate of authority for this entity was forfeited on 3/9/95. Accordingly, this claim should be disallowed and expunged.

	Name of Claimant	Claim Number	Filed Claim Amount	Reason for Disallowance
6	FRANCHISE TAX BOARD	2017	\$7,036.38	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.
7	HEFFERNAN AND PARTNERS	1329	\$38,659.00	The claim is for post-petition lease payments that have been paid in the ordinary course. There are no outstanding postpetition amounts owed under this lease. Accordingly, this claim should be disallowed and expunged.
8	ILLINOIS OFFICE OF THE SECRETARY OF STATE	2897	\$76,060.38	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.
9	ILLINOIS OFFICE OF THE SECRETARY OF STATE	2898	\$76,060.38	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.

	Name of Claimant	Claim Number	Filed Claim Amount	Reason for Disallowance
10	LIBERTY PROPERTY LIMITED PARTNERSHIP	2299*	UNDETERMINED	There is no evidence supporting any liability for this Claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.
11	LIBERTY PROPERTY LIMITED PARTNERSHIP	2302*	UNDETERMINED	There is no evidence supporting any liability for this Claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.
12	MARSA INC	1855	\$37,126.42	The claim is asserted against Advanta Bank Corp., which is a non-Debtor entity. Accordingly, this claim should be disallowed and expunged.
13	NEER, BENNY L	160	\$700.00	There is no evidence supporting any liability for this claim in the Debtors' books and records. Furthermore, the invoices were issued to Advanta Bank Corp., which is a non-Debtor. Thus, this claim should be disallowed and expunged.

	Name of Claimant	Claim Number	Filed Claim Amount	Reason for Disallowance
14	NORTH CAROLINA STATE TREASURER	1580	\$545.16	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.
15	NORTH CAROLINA STATE TREASURER	1581	\$1,194.30	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.
16	NORTH CAROLINA STATE TREASURER	1582	\$79,925.01	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.
17	NORTH CAROLINA STATE TREASURER	1583	\$16,615.50	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.

	Name of Claimant	Claim Number	Filed Claim Amount	Reason for Disallowance
18	OKLAHOMA STATE TREASURER	2505*	UNDETERMINED	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.
19	OKLAHOMA STATE TREASURER	2506*	UNDETERMINED	There is no evidence supporting any liability for this claim in the Debtors' books and records. In addition, the Debtors' have no escheatable items due to this state agency. Accordingly, this claim should be disallowed and expunged.
20	OKLAHOMA STATE TREASURER	2507*	UNDETERMINED	There is no evidence supporting any liability for this claim in the Debtors' Books and Records. In addition, the Debtors' have no escheatable items due to this state agency. Accordingly, this claim should be disallowed and expunged.
21	OKLAHOMA TAX COMMISSION	49*	\$100.00	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.

	Name of Claimant	Claim Number	Filed Claim Amount	Reason for Disallowance
22	OPEN SOLUTIONS INC	2324	\$309,386.80	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.
23	RI DIVISION OF TAXATION	82*	\$3,250.00	There is no evidence supporting any liability for this claim in the Debtors' books and records. Advanta Corp. withdrew from doing business in the state, effective 11/20/2000. Therefore, Advanta Corp is not subject to Rhode Island taxes because it has no activity in the state of Rhode Island. Accordingly, this claim should be disallowed and expunged.
24	SC DEPARTMENT OF REVENUE	78	\$551.49	There is no evidence supporting this claim in the Debtors' Books and Records. The Debtors' are no longer doing business in the state. Therefore, Advanta Corp. is not subject to South Carolina taxes because it has no activity in the state of South Carolina. Accordingly, this claim should be disallowed and expunged.
25	STATE OF LOUISIANA	2523*	\$328.32	There is no evidence supporting any liability for this claim in the Debtors' books and records. In addition, the Debtors ceased operations in the State of Louisiana, effective 7/6/06. Accordingly, this claim should be disallowed and expunged.

	Name of Claimant	Claim Number	Filed Claim Amount	Reason for Disallowance
26	STATE OF UTAH TREASURER'S OFFICE	1960*	\$223,124.00	There is no evidence supporting any liability for this claim in the Debtors' books and records. Furthermore, the claim is for unclaimed property of Advanta Bank Corp., which is a non-Debtor. Accordingly, this claim should be disallowed and expunged.
27	TOOLKIT MEDIA GROUP	409	\$60,000.00	There is no evidence supporting this claim in the Debtors' books and records. In addition, the claim is for services provided to Advanta Bank Corp., which is a non-Debtor. Accordingly, this claim should be disallowed and expunged.
28	TURBERG, PHILLIP	1527	\$1,130.84	The entire amount asserted in this claim is encompassed within the amounts asserted in Claim No. 1526. The Debtors should not be required to pay twice on the same obligation. Accordingly, this claim should be disallowed and expunged.
29	USDOL / EBSA	61*	UNDETERMINED	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.

	Name of Claimant	Claim Number	Filed Claim Amount	Reason for Disallowance
30	WEST VIRGINIA STATE TAX DIVISION	206*	\$90.00	There is no evidence supporting any liability for this claim in the Debtors' books and records. The Debtor against which the claim is asserted is not doing business in West Virginia. Accordingly, this claim should be disallowed and expunged.
31	WEST VIRGINIA STATE TREASURER'S OFFICE	167*	\$1,740.00	There is no evidence supporting any liability for this claim in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.
32	WILCO DEVELOPMENT AND MARKETING INC	137*	\$96,172.13	The claim is asserted against Advanta Bank Corp., which is a non-Debtor. Accordingly, there is no liability for this claim and it should be disallowed and expunged.
33	WILMINGTON TRUST COMPANY	2540*	UNDETERMINED	This claim should be disallowed under Section 502(e).

	Name of Claimant	Claim Number	Filed Claim Amount	Reason for Disallowance
34	WORLD TEAM TENNIS FRANCHISE INC	2340	\$4,500,000.00	There is no evidence supporting any liability for this claim against Advanta Corp. in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.
35	WTT TENNIS LLC	2338	\$1,500,000.00	There is no evidence supporting any liability for this claim against Advanta Corp. in the Debtors' books and records. Accordingly, this claim should be disallowed and expunged.

Exhibit B

Disputed Amount Claims

	Name of Claimant	Claim Number	Filed Claim Amount	Modified Claim Amount	
1	ASCOM HASLER/GE CAP PROG	142*^	\$90,610.87	\$3,178.94	This claim was partially satisfied by check numbers 1176, 1334, and 1359 dated 12/30/09, 2/5/10 and 2/12/10, respectively. The claim should be reduced to the Modified Claim Amount reflected in the Debtors' books and records.
2	AT&T CORP	2890	\$10,585.51	\$1,222.36	This claim was partially satisfied postpetition by check numbers 1281, 1118, and 1363 dated 11/1/09, 12/16/09 and 12/18/09, respectively. The claim should be reduced to the Modified Claim Amount reflected in the Debtors' books and records.
3	BLOOMBERG FINANCE LP	96	\$2,971.43	\$2,238.10	This claim was partially satisfied by check number 1155 dated 12/23/09, and additional amounts were paid by Advanta Bank Corp., a non-Debtor. The claim should be reduced to the Modified Claim Amount reflected in the Debtors' books and records.
4	CIT TECHNOLOGY FINANCING SERVICES INC	26	\$8,207.07	\$539.00	The claim should be reduced to the Modified Claim Amount, which is the prepetition amount outstanding as reflected in the Debtors' books and records. The Debtors' books and records also show the leased machine was returned on 4/20/10, and no postpetition amounts are outstanding.

	Name of Claimant	Claim Number	Filed Claim Amount	Modified Claim Amount	
5	CIT TECHNOLOGY FINANCING SERVICES INC	27	\$34,374.87	\$2,462.38	The claim should be reduced to the Modified Claim Amount, which is the prepetition amount outstanding as reflected in the Debtors' books and records. The Debtors books and records also show the leased machines were returned on 6/15/10, and no postpetition amounts are outstanding.
6	CIT TECHNOLOGY FINANCING SERVICES INC	28	\$3,087.01	\$208.82	The claim should be reduced to the Modified Claim Amount, which is the prepetition amount outstanding as reflected in the Debtors' books and records. The Debtors books and records also show that the leased machines were made available for return and no postpetition amounts are outstanding.
7	CIT TECHNOLOGY FINANCING SERVICES INC	29	\$3,254.82	\$369.94	The claim should be reduced to the Modified Claim Amount, which is the prepetition amount outstanding as reflected in the Debtors' books and records. The Debtors books and records also show that the leased machines were made available for return on 3/1/10, and no postpetition amounts are outstanding.
8	CIT TECHNOLOGY FINANCING SERVICES INC	30	\$2,507.27	\$372.06	The claim should be reduced to the Modified Claim Amount, which is the prepetition amount outstanding as reflected in the Debtors' books and records. The Debtors books and records also show the equipment was returned on 3/1/10, and no postpetition amounts are outstanding.

	Name of Claimant	Claim Number	Filed Claim Amount	Modified Claim Amount	
9	CIT TECHNOLOGY FINANCING SERVICES INC	32	\$1,012.18	\$31.51	The claim should be reduced to the Modified Claim Amount, which is the prepetition amount outstanding as reflected in the Debtors' books and records. The Debtors books and records also show the machines were made available for return and no postpetition amounts are outstanding.
10	DEPARTMENT OF COMMERCE	1864*	\$0.00	\$60,548.16	This claim should be liquidated to the Modified Claim Amount, which is the liability reflected in the Debtors' books and records.
11	FEDEX CUSTOMER INFORMATION SERVICES AS	274	\$17,044.39	\$11,862.13	Some invoices included in the claim are for services provided to Advanta Bank Corp., which is a non-Debtor. The claim should be reduced to the Modified Claim Amount reflected in the Debtors' books and records.
12	FIA CARD SERVICES NA AS SUCCESSOR IN INT	52	\$5,894.68	\$5,770.87	The claim should be reduced to exclude assessed finance charges and late fees.

	Name of Claimant	Claim Number	Filed Claim Amount	Modified Claim Amount	
13	LEXISNEXIS A DIV OF REED ELSEVIER INC	23	\$3,725.27	\$2,015.27	This claim was previously satisfied in part by Advanta Bank Corp, a non-Debtor. This claim should be reduced to the Modified Claim Amount reflected in the Debtors' books and records.
14	LOS ANGELES COUNTY TREASURER AND TAX	255*	\$3,179.99	\$3,179.99	This claim should be liquidated to the Modified Claim Amount, which is the liability reflected in the Debtors' books and records.
15	LOS ANGELES COUNTY TREASURER AND TAX	289*	\$37,468.79	\$37,468.79	This claim should be liquidated to the Modified Claim Amount, which is the liability reflected in the Debtors' books and records.
16	OC TANNER RECOGNITION COMPANY	19	\$16,196.12	\$1,064.86	This claim was previously satisfied in part by Advanta Bank Corp, a non-Debtor. This claim should be reduced to the Modified Claim Amount reflected in the Debtors' books and records.

	Name of Claimant	Claim Number	Filed Claim Amount	Modified Claim Amount	
17	OPTIONS PRICE REPORTING AUTHORITY	2175	\$66.00	\$27.98	The Debtors' books and records reflect that the post-petition portion of the claim was partially satisfied by check number 1927 dated 6/18/2010. The claim should be reduced to the Modified Claim Amount reflected in the Debtors' books and records.
18	PECO ENERGY COMPANY	1221^	\$26,353.62	\$25,958.35	The Debtors' books and records reflect that the claim was partially satisfied by check numbers 1165, 1166, and 1167, each dated 12/23/09. This claim should be reduced to the Modified Claim Amount reflected in the Debtors' books and records.
19	R CUBED NETWORKS, LLC	1334^	\$2,475.00	\$625.00	The claim includes prepetition invoices that were paid on 9/22/09, 10/8/08 and 10/19/09 by check numbers 174856, 175107, and 175268 respectively. The claim should be reduced to the Modified Claim Amount reflected in the Debtors' books and records.
20	RICOH AMERICAS CORPORATION DBA	2886	\$21,101.51	\$18,887.89	The claim should be reduced to the Modified Claim Amount reflected in the Debtors' books and records. In addition, \$646.48 of this claim was already paid as a cure amount pursuant to the Plan.

	Name of Claimant	Claim Number	Filed Claim Amount	Modified Claim Amount	
21	TREASURER OF VIRGINIA	1982*	\$0.00	\$869.91	This claim should be liquidated to the Modified Claim Amount, which is the liability reflected in the Debtors' books and records.
22	WACHOVIA BANK NA AS TRUSTEE	22	\$8,884.63	\$8,759.75	The Debtors' books and records reflect that the postpetition portion of the claim was partially satisfied by check numbers 1580 and 1581 dated 4/1/10. The claim should be reduced to the Modified Claim Amount reflected in the Debtors' books and records.

Exhibit C

Scruton Declaration

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

	X	
In re:	: :	Chapter 11
ADVANTA CORP., <u>et al.</u> , ¹	:	Case No. 09-13931 (KJC)
Debtors.	:	(Jointly Administered)
	X	

DECLARATION OF ANDREW SCRUTON PURSUANT TO 28 U.S.C. §1746 IN SUPPORT OF THE SIXTH OMNIBUS OBJECTION TO CLAIMS: (I) NO LIABILITY CLAIMS; AND (II) DISPUTED AMOUNT CLAIMS (SUBSTANTIVE)

ANDREW SCRUTON, under penalty of perjury hereby declares as follows:

- 1. I am a Senior Managing Director with FTI Consulting, Inc. ("FTT"). I am the duly appointed representative of FTI, the Trustee of the AC Trust and the Advanta Trust (the "Trustee") pursuant to Sections 5.4 and 5.5 of the Joint Plan Under Chapter 11 of the Bankruptcy Code (the "Plan"). Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.
- 2. The ongoing claims reconciliation process involves the collective effort of a team of the Trustee's professionals: FTI, Latham & Watkins LLP and Drinker Biddle & Reath LLP, and the Debtors' claims agent, The Garden City Group, Inc., to review proofs of claim filed against the Debtors (each, a "*Claim*," and collectively, the "*Claims*"). In preparation of the

FP01/6489419.4

The Debtors in these jointly administered chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, were Advanta Corp. (2070) ("Advanta"), Advanta Investment Corp. (5627), Advanta Business Services Holding Corp. (4047), Advanta Business Services Corp. (3786), Advanta Shared Services Corp. (7074), Advanta Service Corp. (5625), Advanta Advertising Inc. (0186), Advantaennis Corp. (2355), Advanta Mortgage Holding Company (5221), Advanta Auto Finance Corporation (6077), Advantaentaen Mortgage Corp. USA (2654), Advantaen Finance Corp. (8991), Advantaen Ventures Inc. (5127), BE Corp. (8960), ideablob Corp. (0726), Advantaen Credit Card Receivables Corp. (7955), Great Expectations International Inc. (0440), Great Expectations Franchise Corp. (3326), and Great Expectations Management Corp. (3328).

Trustee's Sixth Omnibus Objection to Claims: (i) No Liability Claims; and (ii) Disputed Amount

Claims (the "Omnibus Objection"), the Trustee's advisors and personnel who are familiar with

the information contained herein have reviewed (i) the claims at issue in the Omnibus Objection

that are listed on Exhibits A and B attached thereto, (ii) the Debtors' books and records, and

(iii) the claims register. I have also personally reviewed the Omnibus Objection and the exhibits

attached thereto. Accordingly, I am familiar with the information contained therein.

A. **No Liability Claims**

> 3. To the best of my knowledge, information and belief, the Claims reflected in

Exhibits A of the Omnibus Objection include for which the Debtors have no obligations

currently due and owing (the "No Liability Claims").

В. **Disputed Amount Claims**

4. To the best of my knowledge, information, and belief, the Claims listed on

Exhibit B to the Omnibus Objection are those Claims for which the Debtors dispute the asserted

claim amount (collectively, the "Disputed Amount Claims"), and, therefore, the claim amount of

each such Claim should be reduced to the extent set forth in the Sixth Omnibus Objection.

5. Based on the foregoing, and to the best of my knowledge, information and belief,

the information contained in the Omnibus Objection and exhibit thereto is true and correct.

I declare under penalty of perjury under the laws of the United States of America that the

foregoing is true and correct to the best of my knowledge and belief.

Executed on: May 4, 2011

Wilmington, Delaware

3

Exhibit D

Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

	A	Re: Docket No.
Debtors.	: Y	(Jointly Administered)
ADVANTA CORP., <u>et</u> <u>al.</u> , ¹	:	Case No. 09-13931 (KJC)
In re:	:	Chapter 11
	X	

ORDER GRANTING SIXTH OMNIBUS OBJECTION TO CLAIMS: (I) NO LIABILITY CLAIMS AND (II) DISPUTED AMOUNT CLAIMS (SUBSTANTIVE)

Upon the objection, dated May 6, 2011 (the "Sixth Omnibus Objection"), of FTI Consulting, Inc. ("FTI"), in its capacity as Trustee of the AC Trust and Advanta Trust (the "Trustee"), by and through its attorneys, Latham & Watkins LLP and Drinker Biddle & Reath LLP, hereby files this sixth substantive omnibus objection (the "Omnibus Objection") to certain claims asserted against the estates of Advanta Corp. and certain of its affiliated debtors in the above-referenced chapter 11 cases (collectively, the "Debtors"), for entry of an order disallowing and expunging or reducing, as appropriate, the Sixth Omnibus Claims, 2 all as more fully set forth in the Omnibus Objection; and upon the Scruton Declaration, dated as of May 6, 2011; and this Court having jurisdiction to consider the Omnibus Objection, the Declaration of Andrew Scruton in support, and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and

The Debtors in these jointly administered chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, were Advanta Corp. (2070) ("Advanta"), Advanta Investment Corp. (5627), Advanta Business Services Holding Corp. (4047), Advanta Business Services Corp. (3786), Advanta Shared Services Corp. (7074), Advanta Service Corp. (5625), Advanta Advertising Inc. (0186), Advantaennis Corp. (2355), Advanta Mortgage Holding Company (5221), Advanta Auto Finance Corporation (6077), Advantaentaen Mortgage Corp. USA (2654), Advanta Finance Corp. (8991), Advanta Ventures Inc. (5127), BE Corp. (8960), ideablob Corp. (0726), Advanta Credit Card Receivables Corp. (7955), Great Expectations International Inc. (0440), Great Expectations Franchise Corp. (3326), and Great Expectations Management Corp. (3328).

² Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Omnibus Objection.

consideration of the Omnibus Objection and the relief requested therein being a core proceeding

pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C.

§§ 1408 and 1409; and due and proper notice of the Omnibus Objection having been provided to

the Notice Parties, and no other or further notice being required; and the Court having considered

all responses to the Omnibus Objection, if any, and all such responses having been either

overruled or withdrawn; and the Court having determined that the legal and factual bases set

forth in the Omnibus Objection establish just cause for the relief granted herein; and after due

deliberation and sufficient cause appearing therefore, it is

ORDERED that the Omnibus Objection is granted; and it is further

ORDERED that each Sixth Omnibus Claim listed on *Exhibits 1* attached hereto is hereby

disallowed and expunged in its entirety; and it is further

ORDERED that each Sixth Omnibus Claim listed on Exhibit 2 hereto is reduced to a

claim asserted in the amount indicated in the column labeled "Modified Claim Amount;" and it

is further

ORDERED that The Garden City Group is authorized and directed to expunge the Sixth

Omnibus Claims on the official claims registry pursuant to this Order and to make other changes

to the official claims registry as necessary to reflect the terms of this Order; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters

arising from the interpretation and/or implementation of this Order.

Dated: June _____, 2011

Wilmington, Delaware

THE HONORABLE KEVIN J. CAREY

CHIEF UNITED STATES BANKRUPTCY JUDGE